



ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: STROUD MALCOLM DOUGLAS

STROUD MALCOLM DOUGLAS
7903 SE EVERGREEN HWY
VANCOUVER, WA 98664

ACCOUNT NUMBER: 112427-226

PROPERTY LOCATION: 7903 SE EVERGREEN HWY
VANCOUVER, WA 98664

PETITION: 856

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 385,000	\$	385,000
Improvements	\$ 491,989	\$	491,989
Personal property			
ASSESSED VALUE	\$ 876,989	BOE VALUE	\$ 876,989

Date of hearing: July 29, 2021

Recording ID# STROUD

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Malcolm Douglas Stroud

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 2,646 square feet, built in 1987 and is of very good construction quality located on 0.25 acres. The home includes an additional 2,058 square feet of unfinished basement space.

The appellant stated that the subject parcel is valued higher than what it could have been sold for. If put on the market in January 2020, it would have likely received roughly \$725,000-\$750,000. The subject has some territorial and river view, but the adjacent home has a significantly better view. The subject has repairs needed for the roof and wooden windows. The appellant provided comparable sales from 2001, 2005, & 2006 which are not relevant to the current valuation. The appellant's argument centered around the assessed value of land.

The appellant requested a value of \$753,000.

The appellant's evidence did not overcome the assessed value of the property.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$876,989 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on August 20, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



Daniel C. Weaver, Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ANDERSON JOHN H JR & ANDERSON ELIZABETH E

ANDERSON JOHN H JR & ANDERSON ELIZABETH E
3909 SE 158TH CT
VANCOUVER, WA 98683

ACCOUNT NUMBER: 122157-010

PROPERTY LOCATION: 3909 SE 158TH CT
VANCOUVER, WA 98683

PETITION: 1210

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 336,003	\$	336,003
Improvements	\$ 386,711	\$	386,711
Personal property			
ASSESSED VALUE	\$ 722,714	BOE VALUE	\$ 722,714

Date of hearing: July 29, 2021

Recording ID# ANDERSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

John Anderson

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 4,026 square feet, built in 1994 and is of average plus construction quality located on 1.16 acres.

The appellant stated that the driveway is one of the worst in the area due to cracks, holes, and unevenness. It would cost roughly \$61,000 to replace it with a more stable option, including removal of the old road. The land is prone to holes up to 4 inches deep, creating hazards across the property.

The appellant requested a value of \$690,918 which was updated to \$660,000 in the additional evidence submitted.

The cost to cure for the driveway is not considered for the value of the residence and cannot be used to reduce the value of the property.

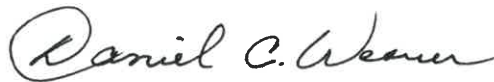
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$722,714 as of January 1, 2020.

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CLARK COUNTY BOARD OF EQUALIZATION

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: J2 BUILDERS LLC

J2 BUILDERS LLC
709 NW 21ST ST
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 64455-000

PROPERTY LOCATION: 316 E 7TH ST
LA CENTER, WA 98629

PETITION: 356

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 91,139	\$	91,139
Improvements	\$ 5,754	\$	0
Personal property			
ASSESSED VALUE	\$ 96,893	BOE VALUE	\$ 91,139

Date of hearing: July 29, 2021

Recording ID# J2BUILDER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 0.23-acre parcel of bare land. A concrete pad remains on the property, but the building had been removed prior to the assessment date.

The property was purchased for \$110,000 in December 2019.

The appellant requested a value of \$91,139.

The Assessor provided a cover letter recommending the assessed value be reduced to \$91,139.

The evidence provided supports a value of \$91,139.

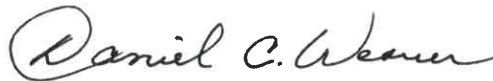
DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the preponderance of evidence indicates the Assessor's revised value best represents the fair market value of the property.

The market value of the subject property is set at \$91,139 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MONTTOYA ROBERT R & CAMP MEGGAN C

MONTTOYA ROBERT R & CAMP MEGGAN C
8615 NE 69TH ST
VANCOUVER, WA 98662

ACCOUNT NUMBER: 105522-552

PROPERTY LOCATION: 8615 NE 69TH ST
VANCOUVER, WA 98662

PETITION: 1281

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 92,000	\$	92,000
Improvements	\$ 398,131	\$	398,131
Personal property			
ASSESSED VALUE	\$ 490,131	BOE VALUE	\$ 490,131

Date of hearing: July 29, 2021

Recording ID# MONTTOYA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,621 square feet, built in 1989 and is of good plus construction quality located on 0.23 acres.

The property was purchased for \$440,000 in November 2018. The appellant's evidence included an appraisal performed by Lisa Hammon of Salmon Creek Appraisals indicating a value of \$441,000 as of October 2018. The appellant submitted two comparable sales [#105522-086 sold for \$355,000 in November 2019; and #105522-466 sold for \$400,000 in March 2018].

The appellant requested a value of \$441,000.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The fee appraisal, however, is not timely enough to provide a valid, definitive value of the subject property. In addition, only one of the appellant's comparable sale is timely to provide valid valuation information.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$490,131 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: DIEGEL DARRIN & MIRES-DIEGEL JACKIE JO

DIEGEL DARRIN & MIRES-DIEGEL JACKIE JO
4606 NE 397TH AVE
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 138527-000

PROPERTY LOCATION: 4606 NE 397TH AVE
WASHOUGAL, WA 98671

PETITION: 1282

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 265,977	\$	265,977
Improvements	\$ 123,832	\$	123,832
Personal property			
ASSESSED VALUE	\$ 389,809	BOE VALUE	\$ 389,809

Date of hearing: July 29, 2021

Recording ID# DIEGEL

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,248 square feet, built in 2013 and is of average construction quality located on 39.88 acres. The property includes a machine shed measuring 1,728 square feet.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$365,000.

The appellant did not provide evidence to overcome the Assessor's presumption of correctness.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$389,809 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: EMERSON DAVID & OTTAWAY LANE

EMERSON DAVID & OTTAWAY LANE
17401 SE 39TH ST #64
VANCOUVER, WA 98683

ACCOUNT NUMBER: 602302-000

PROPERTY LOCATION: 17401 SE 39TH ST #64
VANCOUVER, WA 98683

PETITION: 1283

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

ASSESSED VALUE		BOARD OF EQUALIZATION (BOE) VALUE	
Land	\$ 0	\$	0
Improvements	\$ 150,833	\$	138,000
Personal property			
ASSESSED VALUE	\$ 150,833	BOE VALUE	\$ 138,000

Date of hearing: July 29, 2021

Recording ID# EMERSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

David Emerson

Lane Ottaway

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,589 square feet, built in 1981 and is of very good construction quality. The property includes a carport measuring 552 square feet.

The appellants confirmed the details of the purchase. The build date of the manufactured home had been incorrect in the system, but was corrected by the Assessor's Office. The property was purchased for \$138,000 in November 2020. A notice of change of value as of January 1, 2020 was issued by the Assessor on March 17, 2021 which changed the value from \$192,834 to \$150,833. The appellant purchased the property in November 2020 for \$138,000 and appealed the revised assessed value on April 9, 2021.

The appellant requested a value of \$138,000.

The appellant purchase price of \$138,000 is a significant measure of the value and the Assessor has already changed the previous value based on evidence submitted to them without an appeal.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$138,000 as of January 1, 2020.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BRASKETT JERILYN K

BRASKETT JERILYN K
2016 NE 95TH ST
VANCOUVER, WA 98665

ACCOUNT NUMBER: 144961-050

PROPERTY LOCATION: 2016 NE 95TH ST
VANCOUVER, WA 98665

PETITION: 1208

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 98,175	\$	98,175
Improvements	\$ 168,357	\$	168,357
Personal property			
ASSESSED VALUE	\$ 266,532	BOE VALUE	\$ 266,532

Date of hearing: July 29, 2021

Recording ID# BRASKETT

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,866 square feet, built in 2002 and is of fair plus construction quality located on 0.09 acres.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$257,000.

The Assessor provided eight sales adjusted for time, a 2020 property information card, and a cover letter recommending no change to the assessed value.

The evidence provided supports the assessed value of \$266,532.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$266,532 as of January 1, 2020.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: PERRY CHERYL

PERRY CHERYL
9008 NE 54TH ST UNIT #H29
VANCOUVER, WA 98662

ACCOUNT NUMBER: 160096-008

PROPERTY LOCATION: 9008 NE 54TH ST UNIT #H29
VANCOUVER, WA 98662

PETITION: 1294

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

Assessor determination: Deny the Senior Exemption for the 2020 assessment

BOE determination: Sustain the denial of the Senior Exemption for the 2020 assessment

Date of hearing: July 29, 2021

Recording ID# PERRY

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

Daniel C. Weaver, Chairman

Lisa Bodner

Dick Riley

Appellant:

Cheryl Perry

Assessor:

Roni Battan

Katrina Somers

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story condominium unit with 1,103 square feet, built in 2000 and is of average construction quality. The property includes a detached garage bay measuring 220 square feet.

The appellant stated that the money being considered income is split evenly between the two separated individuals with no access to the resources of the other. The funds from the pension and social security are deposited into a joint account and then split from there. Half of the social security check and half of the pension check is sent to Cheryl's account. The half of each check belonging to the other party is removed as soon as it's deposited, making it unavailable in the joint account and so unavailable to Cheryl. Regarding residency, the home was purchased in April 2020.

The Assessor's Office stated that the issue lies in that the joint checking accounts are potentially accessible by both parties. Living separately also includes the separation of assets with no access to the assets of the other party. The decision aligns with RCW 26.16.140 which notes the comingling of funds. Regarding residency, the appellant would have needed to be in the home by July 1st of 2020 to be eligible for the exemption.

The Assessor provided a packet detailing the denial. The information was supplied to the appellant but was not within the timeframe for inclusion in the Board materials.

The evidence and testimony provided by both the appellant and the Assessor indicates the appellant had disposable income exceeding the allowed amount for qualification of the senior exemption.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant and testimony provided by the Assessor, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The Senior Citizen & Disabled Persons Exemption denial is sustained for the assessment year 2020, for taxes payable in 2021.

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